

Exhibit B

COPY

FORM B10 (Official Form 10) (12/03)

UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF NEW YORK		PROOF OF CLAIM
Name of Debtor DELPHI AUTOMOTIVE SYSTEMS LLC		Case Number 05-44640
<small>NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</small>		
Name of Creditor (The person or other entity to whom the debtor owes money or property): UPG DE MEXICO, S. DE R.L. DE C.V.		<p>Received</p> <p>AUG 09 2006</p> <p>Kurtzman Carson</p> <p><small>THIS SPACE IS FOR COURT USE ONLY</small></p>
Name and address where notices should be sent: William Holbrook Director of Finance United Plastics Group, Inc. 1420 Kensington Road - Ste. 209 Oak Brook, IL 60523 P: 630-706-5504 F: 630-706-5510		
With a copy to: Monika J. Machen Sonnenschein Nath & Rosenthal, LLP 8000 Sears Tower Chicago, IL 60606 P: 312.876.8000 F: 312.876.7934		
Account or other number by which creditor identifies debtor:		
<div style="display: flex; justify-content: space-between;"> <div> <input checked="" type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input checked="" type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court. </div> <div> Check here if this claim: <input type="checkbox"/> replaces <input type="checkbox"/> amends a previously filed claim, dated: _____ </div> </div>		
1. Basis for Claim <input checked="" type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input type="checkbox"/> Other: _____		
<div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS#: _____ Unpaid compensation for services performed from _____ to _____ (date) (date) </div> </div>		
2. Date debt was incurred: Various (See attachment)		3. If court judgment, date obtained:
4. Total Amount of Claim at Time Case Filed: <div style="display: flex; justify-content: space-between;"> <div>(unsecured)</div> <div>\$42,827.19 (secured)</div> <div>(priority)</div> <div>\$42,827.19 (Total)</div> </div> <p>If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below.</p> <p><input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.</p>		
5. Secured Claim. <input checked="" type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input checked="" type="checkbox"/> Other — goods sold Value of Collateral: \$42,827.19 Amount of arrearage and other charges at time case filed included in secured claim, if any: \$42,827.19		7. Unsecured Priority Claim. <input type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$4,650)* earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,100* of deposits toward purchase, lease or rental of property or services for personal, family or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). <small>* Amounts are subject to adjustment on 4/1/04 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</small>
6. Unsecured Nonpriority Claim: <input type="checkbox"/> Check this box if: (a) there is no collateral or lien securing your claim, or (b) your claim exceeds the value of the property securing it, or if (c) none or only part of your claim is entitled to priority.		<p><small>THIS SPACE IS FOR COURT USE ONLY</small></p> <div style="border: 1px solid black; padding: 10px; width: 150px; margin: 0 auto;"> <p style="text-align: center; font-weight: bold; letter-spacing: 5px;">RECEIVED</p> <p style="text-align: center; font-weight: bold;">JUL 31 2006</p> <p style="text-align: center; font-weight: bold;">CLAIMS PROCESSING CENTER USBC, SDNY</p> </div>
8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		
9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.		
10. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.		
Date 7-25-06	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): <div style="display: flex; justify-content: space-between;"> <div> <i>Mark Straszynski</i> MARK STRASZYSKI </div> <div> SECRETARY </div> </div>	

Claim 13546

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:	§	Chapter 11
	§	
DELPHI AUTOMOTIVE SYSTEMS,	§	Case No. 05-44640 (RDD)
LLC	§	
	§	
Debtor.	§	
	§	

ADDENDUM TO PROOF OF CLAIM OF UPG DE MEXICO, S. de R.L. de C.V.

UPG de Mexico, S. de R.L. de C.V. ("UPG Mexico") files this proof of claim (the "Proof of Claim") in support of its claim for payment in connection with certain goods sold to Delphi Automotive Systems, LLC ("Debtor") prior to the Debtor's bankruptcy filing in this Court and hereby submits this addendum in further support of its Proof of Claim. UPG Mexico holds a continuing interest in the goods (or alternatively, may be entitled to an administrative claim or replacement lien) pursuant to a reclamation demand delivered to the Debtors on October 13, 2005 (see Exhibit A), and as preserved through its Dissent to Statement of Reclamation with Regard to Claim No. 297 (see Exhibit B). Per Exhibit A, the aggregate amount owed to UPG Mexico by the Debtor is no less than \$42,827.19.

Due to the voluminous nature of the underlying documentary support, such support has not been attached to this Proof of Claim and is available upon written request to the Court, the Debtor, and any party in interest. Please submit all such requests to UPG Mexico's counsel per the following:

Monika J. Machen
Sonnenschein Nath & Rosenthal LLP
8000 Sears Tower
Chicago, Illinois 60606
Re: UPG/Delphi Proof of Claim

Continuation of Addendum to Proof of Claim of UPG de Mexico, S. de R.L. de C.V.

FOR THE AVOIDANCE OF DOUBT, the Proof of Claim (including this Addendum) does not modify, alter, amend, override, impair or otherwise affect the validity of (i) the claim of UPG Mexico scheduled by the Debtor on its Schedules of Assets and Liabilities, Schedule F in the liquidated, non-contingent, and undisputed amount of \$136,482.92; (ii) the claim of United Plastics Group, Inc. scheduled by Delphi Connections System (Case No. 05-44624) on its Schedules of Assets and Liabilities, Schedule F in the liquidated, non-contingent, and undisputed amount of \$3,178.92; (iii) the general unsecured claim of United Plastics Group, Inc. filed in connection with its non-reclamation claim in the amount of \$358,909.35; and (iv) the secured proof of claim of United Plastics Group, Inc. filed in connection with its reclamation claim in the amount of \$46,538.80.

Exhibit A



United Plastics Group, Inc.

October 13, 2005

Delphi Corporation
5725 Delphi Drive
Troy, MI 48098-2815

Attn: Mr. Robert S. Miller
Chief Executive Officer

Mr. R. David Nelson
Vice President Global Supply Management

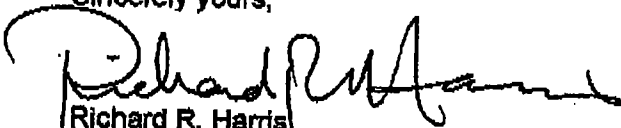
Gentlemen:

United Plastics Group, Inc. for itself and for its subsidiary companies demands the return of all goods shipped to your company in good faith during the applicable reclamation period established by section 2-702 of the UCC and Section 546(c) of the Bankruptcy Code, including goods shipped under the invoice numbers on the dates indicated on the attached spreadsheets. Individual spreadsheets are attached for each of our three plant locations from which goods were shipped to Delphi and affiliated companies that are subject of the bankruptcy filing. Each spreadsheet is titled "Reclamation Claim Detail - Delphi". Each one of the three spreadsheets has a subtitle identifying which plant location that spreadsheet refers to. These are "United Plastics Group, Inc. - Monterrey Plant", "United Plastics Group - El Paso Plant and "United Plastics Group, Inc. - Minneapolis Plant".

The attachments provide the details for the goods provided including a) the nature of the goods delivered; b) the quantity and dollar value of the goods; c) when the goods were delivered; d) where the goods were delivered; and e) invoice and PO numbers that specifically identify the goods in question. The aggregate value of all goods shipped during the reclamation period is \$89,363.99.

If you have any questions, please contact me at (630) 706-5515.

Sincerely yours,


Richard R. Harris
Chief Operating Officer
United Plastics Group, Inc.

CC: John William Butler, Jr., Esq., John K. Lyons, Esq., Allison Verderber Herriott, Esq.
Skadden, Arps, Slate, Meagher & Flom LLP
333 West Wacker Drive
Chicago, IL 60606

Attachments

**Reclamation Claim Detail - Delphi
(United Plastics Group, Inc. -- El Paso plant)**

<u>Data Goods</u> <u>Shipped UPG</u>	<u>Delphi Part Number and</u> <u>Nature of Goods Shipped (u)</u>	<u>Quantity</u> <u>of Goods</u>	<u>Dollar Value</u> <u>of Goods</u>	<u>Invoice #</u> <u>of Goods</u>	<u>PO # of</u> <u>Goods</u>	<u>Date Goods</u> <u>Delivered</u>	<u>Where Goods</u> <u>Delivered (u)</u>
28-Sep-05	Cap Delphi Part # 10473044	34,000	\$547.40	127866	550006667	9/28/2005	FOB UPG El Paso (u)
29-Sep-05	Cap Delphi Part # 10473044	34,000	\$547.40	127867	550006667	9/29/2005	FOB UPG El Paso (u)
28-Sep-05	Cap Delphi Part # 10476712	4,800	\$203.52	127869	550006674	9/28/2005	FOB UPG El Paso (u)
29-Sep-05	Cap Delphi Part # 10476712	4,800	\$203.52	127870	550006674	9/29/2005	FOB UPG El Paso (u)
28-Sep-05	Modulating Transmission Valve Delphi Part # 10477162	10,000	\$2,425.00	127872	550006675	9/28/2005	FOB UPG El Paso (u)
29-Sep-05	Modulating Transmission Valve Delphi Part # 10477162	9,000	\$2,182.50	127873	550006675	9/29/2005	FOB UPG El Paso (u)
28-Sep-05	Cover Delphi Part # 10494099	7,000	\$186.90	127875	550006687	9/28/2005	FOB UPG El Paso (u)
29-Sep-05	Shipping Shield Delphi Part # 10482280	7,600	\$479.56	127877	550006688	9/28/2005	FOB UPG El Paso (u)
28-Sep-05	Shipping Shield Delphi Part # 10482280	11,400	\$719.34	127878	550006688	9/29/2005	FOB UPG El Paso (u)
28-Sep-05	Housing Delphi Part # 10488683	6,000	\$594.00	127880	550023369	9/28/2005	FOB UPG El Paso (u)
29-Sep-05	Insulator Delphi Part # 10474085	15,000	\$1,071.00	127882	550006668	9/28/2005	FOB UPG El Paso (u)
28-Sep-05	Insulator Delphi Part # 10474085	12,000	\$856.80	127883	550006668	9/29/2005	FOB UPG El Paso (u)
29-Sep-05	Insulator Delphi Part # 10478034	6,300	\$241.20	127885	550006677	9/28/2005	FOB UPG El Paso (u)
28-Sep-05	Housing Delphi Part # 10470849	6,300	\$1,593.27	127887	550006686	9/29/2005	FOB UPG El Paso (u)
30-Sep-05	Housing Delphi Part # 10470849	6,300	\$1,593.27	127888	550006686	9/28/2005	FOB UPG El Paso (u)
3-Oct-05	Cap Delphi Part # 10473044	17,000	\$2,182.50	127978	550006667	9/30/2005	FOB UPG El Paso (u)
5-Oct-05	Cap Delphi Part # 10473044	17,000	\$2,182.50	127979	550006667	10/3/2005	FOB UPG El Paso (u)
6-Oct-05	Cap Delphi Part # 10473044	34,000	\$547.40	127980	550006667	10/5/2005	FOB UPG El Paso (u)
30-Sep-05	Cap Delphi Part # 10473044	17,000	\$273.70	127981	550006667	10/6/2005	FOB UPG El Paso (u)
3-Oct-05	Coil Cover Delphi Part # 10476712	4,800	\$203.52	127983	550006674	9/30/2005	FOB UPG El Paso (u)
5-Oct-05	Coil Cover Delphi Part # 10476712	6,400	\$271.36	127984	550006674	10/3/2005	FOB UPG El Paso (u)
6-Oct-05	Coil Cover Delphi Part # 10476712	3,200	\$135.68	127985	550006674	10/5/2005	FOB UPG El Paso (u)
30-Sep-05	Coil Cover Delphi Part # 10476712	3,200	\$135.68	127986	550006674	10/6/2005	FOB UPG El Paso (u)
3-Oct-05	Modulating Transmission Valve Delphi Part # 10477162	9,000	\$2,182.50	127987	550006675	9/30/2005	FOB UPG El Paso (u)
4-Oct-05	Modulating Transmission Valve Delphi Part # 10477162	10,000	\$2,425.00	127988	550006675	10/3/2005	FOB UPG El Paso (u)
5-Oct-05	Modulating Transmission Valve Delphi Part # 10477162	10,000	\$2,425.00	127988	550006675	10/5/2005	FOB UPG El Paso (u)
30-Sep-05	Modulating Transmission Valve Delphi Part # 10477162	2,000	\$485.00	127989	550006675	10/3/2005	FOB UPG El Paso (u)
3-Oct-05	Cover Delphi Part # 10494099	7,000	\$186.90	127990	550006687	9/30/2005	FOB UPG El Paso (u)
4-Oct-05	Cover Delphi Part # 10494099	7,000	\$186.90	127991	550006687	10/3/2005	FOB UPG El Paso (u)
5-Oct-05	Cover Delphi Part # 10494099	14,000	\$373.80	127992	550006687	10/4/2005	FOB UPG El Paso (u)
6-Oct-05	Cover Delphi Part # 10494099	7,000	\$186.90	127993	550006687	10/5/2005	FOB UPG El Paso (u)
30-Sep-05	Cover Delphi Part # 10494099	7,000	\$186.90	127994	550006687	10/6/2005	FOB UPG El Paso (u)
	Shipping Shield Delphi Part # 10482280	22,800	\$1,435.68	127995	550006688	9/30/2005	FOB UPG El Paso (u)

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Insulator Delphi Part # 10474085
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Legal Entity for Invoicing:
Delphi Energy & Chassis Systems
320 Delphi Dr.
Livonia, Michigan 48038

(a) All parts are plastic injection molded
(b) UPG El Paso's legal name is Precision Engineering Co., which is a subsidiary of United Plastics Group, Inc.
Billing is done under the name of United Plastics Group
(c) We understand from Delphi that these are delivered to a local Delphi hub in El Paso after which they are shipped by Delphi to their plants in Juarez and Chihuahua, Mexico

**Reclamation Claim Detail - Delphi
(United Plastics Group, Inc. -- Monterrey Plant)**

<u>Date Goods Shipped UPG</u>	<u>Delphi Part Number and Nature of Goods Shipped (a)</u>	<u>Quantity of Goods</u>	<u>Dollar Value of Goods</u>	<u>Invoice # of Goods</u>	<u>PO # of Goods</u>	<u>Date Goods Delivered</u>	<u>Where Goods Delivered (a)</u>
28-Sep-05	12202996*COVER ANTENNA	360	\$122.04	113204	550075390	28-Sep-05	FOB UPG Monterrey (a)
28-Sep-05	12202996*CASE ANTENNA	288	\$97.63	113204	550075390	28-Sep-05	FOB UPG Monterrey (a)
28-Sep-05	12214855*COVER ANT SMALL	360	\$85.14	113204	550075390	28-Sep-05	FOB UPG Monterrey (a)
28-Sep-05	12214854*CASE ANTENNA SM	324	\$76.63	113204	550075390	28-Sep-05	FOB UPG Monterrey (a)
28-Sep-05	28000808*SJB TOP COVER	1728	\$2,572.30	113203	550076163	28-Sep-05	FOB UPG Monterrey (a)
28-Sep-05	12206488*FUSE COVER	2240	\$761.15	113203	550076163	28-Sep-05	FOB UPG Monterrey (a)
28-Sep-05	12213595*ANTENNA COVER	441	\$51.60	113204	550075390	28-Sep-05	FOB UPG Monterrey (a)
29-Sep-05	12202996*COVER ANTENNA	360	\$122.04	113239	550075390	29-Sep-05	FOB UPG Monterrey (a)
29-Sep-05	12202996*CASE ANTENNA	288	\$97.63	113239	550075390	29-Sep-05	FOB UPG Monterrey (a)
29-Sep-05	12214855*COVER ANT SMALL	360	\$85.14	113239	550075390	29-Sep-05	FOB UPG Monterrey (a)
29-Sep-05	12214854*CASE ANTENNA SM	324	\$76.63	113239	550075390	29-Sep-05	FOB UPG Monterrey (a)
29-Sep-05	28000808*SJB TOP COVER	1728	\$2,572.30	113238	550076163	29-Sep-05	FOB UPG Monterrey (a)
29-Sep-05	12206488*FUSE COVER	2240	\$761.15	113238	550076163	29-Sep-05	FOB UPG Monterrey (a)
29-Sep-05	12213595*ANTENNA COVER	441	\$51.60	113239	550075390	29-Sep-05	FOB UPG Monterrey (a)
29-Sep-05	28004015*SJB BOTTOM COVER	598	\$1,024.02	113238	550076163	29-Sep-05	FOB UPG Monterrey (a)
30-Sep-05	12202996*COVER ANTENNA	360	\$122.04	113268	550075390	30-Sep-05	FOB UPG Monterrey (a)
30-Sep-05	12202996*CASE ANTENNA	288	\$97.63	113268	550075390	30-Sep-05	FOB UPG Monterrey (a)
30-Sep-05	12214855*COVER ANT SMALL	288	\$97.63	113393	550075390	30-Sep-05	FOB UPG Monterrey (a)
30-Sep-05	12214854*CASE ANTENNA SM	360	\$85.14	113268	550075390	30-Sep-05	FOB UPG Monterrey (a)
30-Sep-05	12214854*CASE ANTENNA SM	360	\$85.14	113393	550075390	30-Sep-05	FOB UPG Monterrey (a)
30-Sep-05	12214854*CASE ANTENNA SM	324	\$76.63	113268	550075390	30-Sep-05	FOB UPG Monterrey (a)
30-Sep-05	28000808*SJB TOP COVER	324	\$76.63	113393	550075390	30-Sep-05	FOB UPG Monterrey (a)
30-Sep-05	28000808*SJB TOP COVER	1728	\$2,572.30	113267	550076163	30-Sep-05	FOB UPG Monterrey (a)
30-Sep-05	16640738*PROTECTOR/RETRACTOR A	1728	\$2,572.30	113392	550076163	30-Sep-05	FOB UPG Monterrey (a)
30-Sep-05	12206488*FUSE COVER	3780	\$809.68	113394	550076361	30-Sep-05	FOB UPG Monterrey (a)
30-Sep-05	12213595*ANTENNA COVER	2240	\$761.15	113392	550076163	30-Sep-05	FOB UPG Monterrey (a)
30-Sep-05	12213595*ANTENNA COVER	441	\$51.60	113268	550075390	30-Sep-05	FOB UPG Monterrey (a)
30-Sep-05	12213595*ANTENNA COVER	441	\$51.60	113393	550075390	30-Sep-05	FOB UPG Monterrey (a)
30-Sep-05	28004015*SJB BOTTOM COVER	468	\$801.40	113267	550076163	30-Sep-05	FOB UPG Monterrey (a)
30-Sep-05	28004015*SJB BOTTOM COVER	364	\$623.31	113338	550076163	30-Sep-05	FOB UPG Monterrey (a)

30-Sep-05	28004015"SJB BOTTOM COVER	416	\$712.36	113391	550076163	30-Sep-05	FOB UPG Monterrey (a)
30-Sep-05	28004015"SJB BOTTOM COVER	416	\$712.36	113451	550076163	30-Sep-05	FOB UPG Monterrey (a)
3-Oct-05	28004015"SJB BOTTOM COVER	1404	\$2,404.21	113462	550076163	3-Oct-05	FOB UPG Monterrey (a)
3-Oct-05	28004015"SJB BOTTOM COVER	2340	\$4,007.02	113463	550076163	3-Oct-05	FOB UPG Monterrey (a)
4-Oct-05	12202996"CASE ANTENNA	288	\$97.63	113531	550075390	4-Oct-05	FOB UPG Monterrey (a)
4-Oct-05	16640738"PROTECTOR/RETRACTOR A	1260	\$289.89	113532	550076361	4-Oct-05	FOB UPG Monterrey (a)
4-Oct-05	12213595"ANTENNA COVER	441	\$51.60	113531	550075390	4-Oct-05	FOB UPG Monterrey (a)
5-Oct-05	12202996"COVER ANTENNA	360	\$122.04	113594	550075390	5-Oct-05	FOB UPG Monterrey (a)
5-Oct-05	12202996"CASE ANTENNA	228	\$77.29	113594	550075390	5-Oct-05	FOB UPG Monterrey (a)
5-Oct-05	12214855"COVER ANT SMALL	360	\$85.14	113594	550075390	5-Oct-05	FOB UPG Monterrey (a)
5-Oct-05	12214854"CASE ANTENNA SM	324	\$78.63	113594	550075390	5-Oct-05	FOB UPG Monterrey (a)
5-Oct-05	28009808"SJB TOP COVER	1728	\$2,572.30	113593	550076163	5-Oct-05	FOB UPG Monterrey (a)
5-Oct-05	12205488"FUZE COVER	1736	\$589.89	113593	550076163	5-Oct-05	FOB UPG Monterrey (a)
5-Oct-05	12213595"ANTENNA COVER	735	\$86.00	113594	550075390	5-Oct-05	FOB UPG Monterrey (a)
5-Oct-05	28004015"SJB BOTTOM COVER	1872	\$3,205.61	113593	550076163	5-Oct-05	FOB UPG Monterrey (a)
6-Oct-05	28009808"SJB TOP COVER	1728	\$2,572.30	113675	550076163	6-Oct-05	FOB UPG Monterrey (a)
7-Oct-05	12202998"COVER ANTENNA	360	\$122.04	113721	550075390	7-Oct-05	FOB UPG Monterrey (a)
7-Oct-05	12202998"COVER ANTENNA	120	\$40.68	113722	550075390	7-Oct-05	FOB UPG Monterrey (a)
7-Oct-05	12202996"CASE ANTENNA	288	\$97.63	113721	550075390	7-Oct-05	FOB UPG Monterrey (a)
7-Oct-05	12202996"CASE ANTENNA	288	\$97.63	113722	550075390	7-Oct-05	FOB UPG Monterrey (a)
7-Oct-05	12214855"COVER ANT SMALL	360	\$85.14	113721	550075390	7-Oct-05	FOB UPG Monterrey (a)
7-Oct-05	12214855"COVER ANT SMALL	360	\$85.14	113722	550075390	7-Oct-05	FOB UPG Monterrey (a)
7-Oct-05	12214854"CASE ANTENNA SM	324	\$76.63	113721	550075390	7-Oct-05	FOB UPG Monterrey (a)
7-Oct-05	12214854"CASE ANTENNA SM	324	\$76.63	113722	550075390	7-Oct-05	FOB UPG Monterrey (a)
7-Oct-05	28009808"SJB TOP COVER	1728	\$2,572.30✓	113720	550076163	7-Oct-05	FOB UPG Monterrey (a)
7-Oct-05	16640738"PROTECTOR/RETRACTOR A	1800	\$385.56	113723	550076361	7-Oct-05	FOB UPG Monterrey (a)
7-Oct-05	12208488"FUZE COVER	2240	\$761.15✓	113720	550076163	7-Oct-05	FOB UPG Monterrey (a)
7-Oct-05	12213595"ANTENNA COVER	441	\$51.60	113721	550075390	7-Oct-05	FOB UPG Monterrey (a)
7-Oct-05	12213595"ANTENNA COVER	735	\$86.00	113722	550075390	7-Oct-05	FOB UPG Monterrey (a)
7-Oct-05	28004015"SJB BOTTOM COVER	1872	\$3,205.61	113720	550076163	7-Oct-05	FOB UPG Monterrey (a)
			<u>\$42,827.19</u>				

Legal Entity for Invoicing:
Delphi Automotive Systems
1 Corporate Center,
PO Box 9005
Kokomo, Indiana

(a) All parts are plastic injection molded

(b) United Plastics Group - Monterrey is legally known as United Plásticos Group de México S. de R.L. de C.V. a subsidiary of United Plastics Group, Inc. Billing is under the name of United Plásticos Group de México S. de R.L. de C.V.

(c) We understand from Delphi that these are taken to Delphi Electronics & Safety in I

(d) We understand from Delphi that these are taken to Delphi E & DASA in Matamoros, Mexico

**Reclamation Claim Detail - Delphi
(United Plastics Group, Inc. -- Minneapolis Plant)**

<u>Date Goods Shipped</u>	<u>Delphi Part Number and Nature of Goods Shipped (a)</u>	<u>Quantity of Goods</u>	<u>Dollar Value of Goods</u>	<u>Invoice # of Goods</u>	<u>PO # of Goods</u>	<u>Date Goods Delivered</u>	<u>Where Goods Delivered (b)</u>
28-Sep-05	17124746, Plug Cap Red Color	10,000	\$ 107.00	10095175	550005317	9/28/2005	FOB #1 UPG Minn. Plant
29-Sep-05	17124746, Plug Cap Red Color	10,000	\$ 107.00	10095187	550005317	9/29/2005	FOB #1 UPG Minn. Plant
30-Sep-05	17124746, Plug Cap Red Color	10,000	\$ 107.00	10095207	550005317	9/30/2005	FOB #1 UPG Minn. Plant
4-Oct-05	17124746, Plug Cap Red Color	10,000	\$ 107.00	10095327	550005317	10/4/2005	FOB #1 UPG Minn. Plant
6-Oct-05	17124746, Plug Cap Red Color	10,000	\$ 107.00	10095401	550005317	10/6/2005	FOB #1 UPG Minn. Plant
3-Oct-05	10488637 Robt Segment Cap Blue Color	10,000	\$ 307.00	10095339	550011491	10/3/2005	FOB #2 UPG Minn. Plant
			<u>\$ 842.00</u>				

Legal Entity for Invoicing FOB #1:
Delphi E & E Mgmt Systems
1000 Lexington Ave
PO Box 1790
Rochester NY 14692-1790

Legal Entity for Invoicing FOB #2:
Delphi Automotive
2620 E 38th Street
Plant 20 Dept 2095
Anderson In 46013

a) All parts are plastic injection molded

b) United Plastics Group - Minneapolis is legally known as Precision Engineering Co. which is a subsidiary of United Plastics Group, Inc.
Billing is done under the name United Plastics Group

Exhibit B



Monika J. Machen
312.876.7473
mmachen@sonnenschein.com

7800 Sears Tower
233 South Wacker Drive
Chicago, IL 60606-6404
312.876.8000
312.876.7934 fax
www.sonnenschein.com
Chicago
Kansas City
Los Angeles
New York
San Francisco
Short Hills, N.J.
St. Louis
Washington, D.C.
West Palm Beach

April 21, 2006

VIA FACSIMILE AND FEDERAL EXPRESS

Christina Cattell
Re: Delphi Reclamations
Mail Code # 483-400-216
5725 Delphi Drive
Troy, MI 48098

**Re: Delphi Corporation, Case No. 05-44481 (RDD); United States Bankruptcy
Court for the Southern District of New York**

**Re: United Plastics Group: Dissent to Statement of Reclamation with Regard
to Claim No. 297**

Dear Ms. Cattell:

We are in receipt of the Statement of Reclamation of Delphi Corporation ("*Delphi*") in connection with the reclamation demand submitted by United Plastics Group ("*UPG*") on October 13, 2005 (the "*Reclamation Demand Date*"). The Statement of Reclamation indicates that Delphi disputes certain of UPG's reclamation claims (the "*Disputed Claims*").

Paragraph 2, Section (b)(iv) of that certain *Amended Final Order under 11 U.S.C. §§ 362, 502, and 546 and Fed. R. Bankr. P. 9019 Establishing Procedures for the Treatment of Reclamation Claims* (the "*Order*") requires UPG, as a Dissenting Seller (as such term is defined in the Order) to submit certain information in support of the Disputed Claims. In accordance with the Order, UPG hereby submits (i) its written statement of Dissent and (ii) a copy of the Reclamation Demand and evidence of the date of delivery and receipt of such demand.

Delphi has also requested certain information in connection with the Disputed Claims. Per my discussion with Ms. Kim Rice on April 13, 2005, Delphi objects to the Disputed Claims because the goods at issue were either altered or consumed by the Reclamation Demand Date. As indicated by Delphi on the chart attached to the Statement of Reclamation, Delphi has the necessary documentation and support regarding the Disputed Claims set forth in Paragraph 2,



April 21, 2006
Page 2

Section (b)(iv) of the Order (except as otherwise indicated on the chart). In order to resolve the Disputed Claims, we have requested informal discovery from Delphi (see email from R. Richards to M. Micheli dated Wednesday, April 19, 2006).

Delphi also disputes the validity of five of the Disputed Claims on grounds other than lack of identifiable inventory. A summary of those claims follows:

Invoice Number	Objection	Response
113994 3	Items delivered postpetition	To the extent such items were received postpetition, UPG demands an administrative payment for such amounts. Alternatively, the goods were delivered within the applicable 20-day period prescribed by § 546(c)(1)(B) and the demand was therefore timely.
113532	No documentation	Objection not contested.
113723	No documentation	Documentation attached.
128009	Items delivered postpetition	To the extent such items were received postpetition, UPG demands an administrative payment for such amounts. Alternatively, the goods were delivered within the applicable 20-day period prescribed by § 546(c)(1)(B) and the demand was therefore timely.
10095404	Items delivered postpetition	Payment received; objection not contested.

Please feel free to call or email if you have any questions. I look forward to a prompt resolution of this matter.

Sincerely,

Monika J. Machen

Enclosures

cc: Bill Holbrook, United Plastics Group
Matthew J. Micheli, Skadden Arps, Slate, Meagher & Flom LLP
Kim Rice, Delphi Reclamations

United Plastics Group, Inc.
February 21, 2006
Page 5

Reconciled Amount \$10,851.23

AGREEMENT

In accordance with paragraph 2, section (b)(iii) of the Order, United Plastics Group, Inc. agrees to the terms of this Statement.

United Plastics Group, Inc.

By: _____ Dated: _____
(signature)

(print or type name)

(print or type title)

DISAGREEMENT

In accordance with paragraph 2, section (b)(iv) of the Order, United Plastics Group, Inc. disputes the terms of this Statement and encloses the information required by paragraph 2, section (b)(iv) of the Order.

United Plastics Group, Inc.

By: William J. Holbrook Dated: APRIL 20, 2006
(signature)
WILLIAM J. HOLBROOK
(print or type name)
DIRECTOR OF FINANCE
(print or type title)



United Plastics Group, Inc.

October 13, 2005

Delphi Corporation
5725 Delphi Drive
Troy, MI 48068-2815

Attn: Mr. Robert S. Miller
Chief Executive Officer

Mr. R. David Nelson
Vice President Global Supply Management

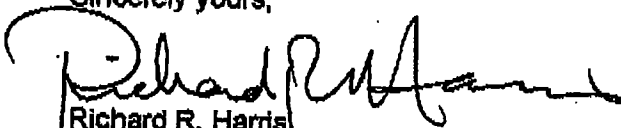
Gentlemen:

United Plastics Group, Inc. for itself and for its subsidiary companies demands the return of all goods shipped to your company in good faith during the applicable reclamation period established by section 2-702 of the UCC and Section 546(c) of the Bankruptcy Code, including goods shipped under the invoice numbers on the dates indicated on the attached spreadsheets. Individual spreadsheets are attached for each of our three plant locations from which goods were shipped to Delphi and affiliated companies that are subject of the bankruptcy filing. Each spreadsheet is titled "Reclamation Claim Detail - Delphi". Each one of the three spreadsheets has a subtitle identifying which plant location that spreadsheet refers to. These are "United Plastics Group, Inc. - Monterrey Plant", "United Plastics Group - El Paso Plant and "United Plastics Group, Inc. - Minneapolis Plant".

The attachments provide the details for the goods provided including a) the nature of the goods delivered; b) the quantity and dollar value of the goods; c) when the goods were delivered; d) where the goods were delivered; and e) invoice and PO numbers that specifically identify the goods in question. The aggregate value of all goods shipped during the reclamation period is \$89,363.99.

If you have any questions, please contact me at (630) 706-5515.

Sincerely yours,


Richard R. Harris
Chief Operating Officer
United Plastics Group, Inc.

CC: John William Butler, Jr., Esq., John K. Lyons, Esq., Allison Verderber Herriott, Esq.
Skadden, Arps, Slate, Meagher & Flom LLP
333 West Wacker Drive
Chicago, IL 60606

Attachments

**Reclamation Claim Detail - Delphi
(United Plastics Group, Inc. -- El Paso plant)**

<u>Date Goods Shipped UPG</u>	<u>Delphi Part Number and Nature of Goods Shipped (a)</u>	<u>Quantity of Goods</u>	<u>Dollar Value of Goods</u>	<u>Invoice # of Goods</u>	<u>PO # of Goods</u>	<u>Date Goods Delivered</u>	<u>Where Goods Delivered (a)</u>
28-Sep-05	Cap Delphi Part # 10473044	34,000	\$547.40	127866	550006667	9/28/2005	FOB UPG El Paso (a)
29-Sep-05	Cap Delphi Part # 10473044	34,000	\$547.40	127867	550006667	9/29/2005	FOB UPG El Paso (a)
28-Sep-05	Coil Cover Delphi Part # 10476712	4,800	\$203.52	127869	550006674	9/28/2005	FOB UPG El Paso (a)
28-Sep-05	Coil Cover Delphi Part # 10476712	4,800	\$203.52	127870	550006674	9/29/2005	FOB UPG El Paso (a)
28-Sep-05	Modulating Transmission Valve Delphi Part # 10477162	10,000	\$2,425.00	127872	550006675	9/28/2005	FOB UPG El Paso (a)
28-Sep-05	Modulating Transmission Valve Delphi Part # 10477162	9,000	\$2,182.50	127873	550006675	9/29/2005	FOB UPG El Paso (a)
28-Sep-05	Cover Delphi Part # 10494099	7,000	\$186.90	127875	550006687	9/28/2005	FOB UPG El Paso (a)
28-Sep-05	Shipping Shield Delphi Part # 10492280	7,600	\$479.56	127877	550006688	9/28/2005	FOB UPG El Paso (a)
29-Sep-05	Shipping Shield Delphi Part # 10492280	11,400	\$719.34	127878	550006688	9/29/2005	FOB UPG El Paso (a)
28-Sep-05	Housing Delphi Part # 10488683	6,000	\$594.00	127880	550023369	9/28/2005	FOB UPG El Paso (a)
28-Sep-05	Insulator Delphi Part # 10474085	15,000	\$1,071.00	127882	550006688	9/28/2005	FOB UPG El Paso (a)
28-Sep-05	Insulator Delphi Part # 10474085	12,000	\$856.80	127883	550006688	9/29/2005	FOB UPG El Paso (a)
28-Sep-05	Insulator Delphi Part # 10476034	3,600	\$241.20	127885	550006677	9/29/2005	FOB UPG El Paso (a)
28-Sep-05	Housing Delphi Part # 10470849	6,300	\$1,593.27	127887	550006686	9/28/2005	FOB UPG El Paso (a)
28-Sep-05	Housing Delphi Part # 10470849	6,300	\$1,593.27	127888	550006686	9/29/2005	FOB UPG El Paso (a)
30-Sep-05	Cap Delphi Part # 10473044	17,000	\$273.70	127978	550006667	9/30/2005	FOB UPG El Paso (a)
3-Oct-05	Cap Delphi Part # 10473044	17,000	\$273.70	127979	550006667	10/3/2005	FOB UPG El Paso (a)
5-Oct-05	Cap Delphi Part # 10473044	34,000	\$547.40	127980	550006667	10/5/2005	FOB UPG El Paso (a)
6-Oct-05	Cap Delphi Part # 10473044	17,000	\$273.70	127981	550006667	10/6/2005	FOB UPG El Paso (a)
30-Sep-05	Coil Cover Delphi Part # 10476712	4,800	\$203.52	127982	550006674	9/30/2005	FOB UPG El Paso (a)
3-Oct-05	Coil Cover Delphi Part # 10476712	6,400	\$271.36	127983	550006674	10/3/2005	FOB UPG El Paso (a)
5-Oct-05	Coil Cover Delphi Part # 10476712	3,200	\$135.68	127984	550006674	10/5/2005	FOB UPG El Paso (a)
6-Oct-05	Coil Cover Delphi Part # 10476712	3,200	\$135.68	127985	550006674	10/6/2005	FOB UPG El Paso (a)
30-Sep-05	Modulating Transmission Valve Delphi Part # 10477162	9,000	\$2,182.50	127986	550006675	9/30/2005	FOB UPG El Paso (a)
3-Oct-05	Modulating Transmission Valve Delphi Part # 10477162	10,000	\$2,425.00	127987	550006675	10/3/2005	FOB UPG El Paso (a)
4-Oct-05	Modulating Transmission Valve Delphi Part # 10477162	10,000	\$2,425.00	127988	550006675	10/4/2005	FOB UPG El Paso (a)
5-Oct-05	Modulating Transmission Valve Delphi Part # 10477162	2,000	\$485.00	127989	550006675	10/5/2005	FOB UPG El Paso (a)
30-Sep-05	Cover Delphi Part # 10494099	7,000	\$186.90	127990	550006687	9/30/2005	FOB UPG El Paso (a)
3-Oct-05	Cover Delphi Part # 10494099	7,000	\$186.90	127991	550006687	10/3/2005	FOB UPG El Paso (a)
4-Oct-05	Cover Delphi Part # 10494099	14,000	\$373.80	127992	550006687	10/4/2005	FOB UPG El Paso (a)
5-Oct-05	Cover Delphi Part # 10494099	7,000	\$186.90	127993	550006687	10/5/2005	FOB UPG El Paso (a)
6-Oct-05	Cover Delphi Part # 10494099	7,000	\$186.90	127994	550006687	10/6/2005	FOB UPG El Paso (a)
30-Sep-05	Shipping Shield Delphi Part # 10492280	22,800	\$1,438.68	127995	550006688	9/30/2005	FOB UPG El Paso (a)

3-Oct-05	Shipping Shield Delphi Part # 10482280	11,400	\$719.34	127996	550006688	10/3/2005	FOB UPG El Paso (a)
4-Oct-05	Shipping Shield Delphi Part # 10482280	11,400	\$719.34	127997	550006688	10/4/2005	FOB UPG El Paso (a)
5-Oct-05	Shipping Shield Delphi Part # 10482280	15,200	\$959.12	127998	550006688	10/5/2005	FOB UPG El Paso (a)
6-Oct-05	Shipping Shield Delphi Part # 10482280	15,200	\$959.12	127999	550006688	10/6/2005	FOB UPG El Paso (a)
30-Sep-05	Housing Delphi Part # 10488653	15,000	\$1,485.00	128000	550023369	9/30/2005	FOB UPG El Paso (a)
3-Oct-05	Housing Delphi Part # 10488653	9,000	\$891.00	128001	550023369	10/3/2005	FOB UPG El Paso (a)
3-Oct-05	Housing Delphi Part # 10488653	4,500	\$445.50	128002	550023369	10/3/2005	FOB UPG El Paso (a)
5-Oct-05	Housing Delphi Part # 10488653	9,000	\$891.00	128003	550023369	10/5/2005	FOB UPG El Paso (a)
6-Oct-05	Housing Delphi Part # 10488653	12,000	\$1,188.00	128004	550023369	10/6/2005	FOB UPG El Paso (a)
30-Sep-05	Insulator Delphi Part # 10474085	15,000	\$1,071.00	128005	550006688	9/30/2005	FOB UPG El Paso (a)
3-Oct-05	Insulator Delphi Part # 10474085	15,000	\$1,071.00	128006	550006688	10/3/2005	FOB UPG El Paso (a)
4-Oct-05	Insulator Delphi Part # 10474085	15,000	\$1,071.00	128007	550006688	10/4/2005	FOB UPG El Paso (a)
5-Oct-05	Insulator Delphi Part # 10474085	18,000	\$1,285.20	128008	550006688	10/5/2005	FOB UPG El Paso (a)
6-Oct-05	Insulator Delphi Part # 10474085	12,000	\$856.80	128009	550006688	10/6/2005	FOB UPG El Paso (a)
4-Oct-05	Holder Delphi Part #10476298	4,500	\$165.15	128010	550006673	10/4/2005	FOB UPG El Paso (a)
30-Sep-05	Insulator Delphi Part # 10478034	3,600	\$241.20	128011	550006677	9/30/2005	FOB UPG El Paso (a)
3-Oct-05	Insulator Delphi Part # 10478034	4,800	\$321.60	128012	550006677	10/3/2005	FOB UPG El Paso (a)
4-Oct-05	Insulator Delphi Part # 10478034	4,800	\$321.60	128013	550006677	10/4/2005	FOB UPG El Paso (a)
5-Oct-05	Insulator Delphi Part # 10478034	2,400	\$160.80	128014	550006677	10/5/2005	FOB UPG El Paso (a)
30-Sep-05	Housing Delphi Part #10470849	6,300	\$1,593.27	128015	550006686	9/30/2005	FOB UPG El Paso (a)
3-Oct-05	Housing Delphi Part #10470849	5,400	\$1,365.66	128016	550006686	10/3/2005	FOB UPG El Paso (a)
5-Oct-05	Housing Delphi Part #10470849	3,600	\$910.44	128017	550006686	10/5/2005	FOB UPG El Paso (a)
6-Oct-05	Housing Delphi Part #10470849	5,400	\$1,365.66	128018	550006686	10/6/2005	FOB UPG El Paso (a)
			<u>\$45,694.80</u>				

Legal Entity for Invoicing:
Delphi Energy & Chassis Systems
320 Delphi Dr.
Troy, Michigan 48098

- (a) All parts are plastic injection molded
(b) UPG El Paso's legal name is Precision Engineering Co. which is a subsidiary of United Plastics Group, Inc.
Billing is done under the name of United Plastics Group
(c) We understand from Delphi that these are delivered to a local Delphi hub in El Paso after which they are shipped by Delphi to their plants in Juarez and Chihuahua, Mexico

**Reclamation Claim Detail - Delphi
(United Plastics Group, Inc. -- Monterrey Plant)**

<u>Date Goods Shipped UPG</u>	<u>Delphi Part Number and Nature of Goods Shipped (a)</u>	<u>Quantity of Goods</u>	<u>Dollar Value of Goods</u>	<u>Invoice # of Goods</u>	<u>PO # of Goods</u>	<u>Date Goods Delivered</u>	<u>Where Goods Delivered (a)</u>
28-Sep-05	12202986*COVER ANTENNA	360	\$122.04	113204	550075390	28-Sep-05	FOB UPG Monterrey (a)
28-Sep-05	12202986*CASE ANTENNA	288	\$97.63	113204	550075390	28-Sep-05	FOB UPG Monterrey (a)
28-Sep-05	12214855*COVER ANT SMALL	360	\$85.14	113204	550075390	28-Sep-05	FOB UPG Monterrey (a)
28-Sep-05	12214854*CASE ANTENNA SM	324	\$76.63	113204	550075390	28-Sep-05	FOB UPG Monterrey (a)
28-Sep-05	28009808*SJB TOP COVER	1728	\$2,572.30	113203	550076163	28-Sep-05	FOB UPG Monterrey (a)
28-Sep-05	12206488*FUSE COVER	2240	\$761.15	113203	550076163	28-Sep-05	FOB UPG Monterrey (a)
28-Sep-05	12213595*ANTENNA COVER	441	\$51.60	113204	550075390	28-Sep-05	FOB UPG Monterrey (a)
29-Sep-05	12202986*COVER ANTENNA	360	\$122.04	113239	550075390	29-Sep-05	FOB UPG Monterrey (a)
29-Sep-05	12202986*CASE ANTENNA	288	\$97.63	113239	550075390	29-Sep-05	FOB UPG Monterrey (a)
29-Sep-05	12214855*COVER ANT SMALL	360	\$85.14	113239	550075390	29-Sep-05	FOB UPG Monterrey (a)
29-Sep-05	12214854*CASE ANTENNA SM	324	\$76.63	113239	550075390	29-Sep-05	FOB UPG Monterrey (a)
29-Sep-05	28009808*SJB TOP COVER	1728	\$2,572.30	113238	550076163	29-Sep-05	FOB UPG Monterrey (a)
29-Sep-05	12206488*FUSE COVER	2240	\$761.15	113238	550076163	29-Sep-05	FOB UPG Monterrey (a)
29-Sep-05	12213595*ANTENNA COVER	441	\$51.60	113239	550075390	29-Sep-05	FOB UPG Monterrey (a)
29-Sep-05	28004015*SJB BOTTOM COVER	598	\$1,024.02	113238	550076163	29-Sep-05	FOB UPG Monterrey (a)
30-Sep-05	12202986*COVER ANTENNA	360	\$122.04	113268	550075390	30-Sep-05	FOB UPG Monterrey (a)
30-Sep-05	12202986*CASE ANTENNA	288	\$97.63	113268	550075390	30-Sep-05	FOB UPG Monterrey (a)
30-Sep-05	12202986*CASE ANTENNA	288	\$97.63	113393	550075390	30-Sep-05	FOB UPG Monterrey (a)
30-Sep-05	12214855*COVER ANT SMALL	360	\$85.14	113268	550075390	30-Sep-05	FOB UPG Monterrey (a)
30-Sep-05	12214855*COVER ANT SMALL	360	\$85.14	113393	550075390	30-Sep-05	FOB UPG Monterrey (a)
30-Sep-05	12214854*CASE ANTENNA SM	324	\$76.63	113268	550075390	30-Sep-05	FOB UPG Monterrey (a)
30-Sep-05	12214854*CASE ANTENNA SM	324	\$76.63	113393	550075390	30-Sep-05	FOB UPG Monterrey (a)
30-Sep-05	28009808*SJB TOP COVER	1728	\$2,572.30	113267	550076163	30-Sep-05	FOB UPG Monterrey (a)
30-Sep-05	28009808*SJB TOP COVER	1728	\$2,572.30	113392	550076163	30-Sep-05	FOB UPG Monterrey (a)
30-Sep-05	16640738*PROTECTOR/RETRACTOR A	3780	\$809.68	113394	550076361	30-Sep-05	FOB UPG Monterrey (a)
30-Sep-05	12206488*FUSE COVER	2240	\$761.15	113392	550076163	30-Sep-05	FOB UPG Monterrey (a)
30-Sep-05	12213595*ANTENNA COVER	441	\$51.60	113268	550075390	30-Sep-05	FOB UPG Monterrey (a)
30-Sep-05	12213595*ANTENNA COVER	441	\$51.60	113393	550075390	30-Sep-05	FOB UPG Monterrey (a)
30-Sep-05	28004015*SJB BOTTOM COVER	466	\$801.40	113267	550076163	30-Sep-05	FOB UPG Monterrey (a)
30-Sep-05	28004015*SJB BOTTOM COVER	364	\$623.31	113338	550076163	30-Sep-05	FOB UPG Monterrey (a)

30-Sep-05	28004015*SJB BOTTOM COVER	416	\$712.36	113391	550076163	30-Sep-05	FOB UPG Monterrey (a)
30-Sep-05	28004015*SJB BOTTOM COVER	416	\$712.36	113451	550076163	30-Sep-05	FOB UPG Monterrey (a)
3-Oct-05	28004015*SJB BOTTOM COVER	1404	\$2,404.21	113462	550076163	3-Oct-05	FOB UPG Monterrey (a)
3-Oct-05	28004015*SJB BOTTOM COVER	2340	\$4,007.02	113463	550076163	3-Oct-05	FOB UPG Monterrey (a)
4-Oct-05	12202996*CASE ANTENNA	288	\$97.63	113531	550075390	4-Oct-05	FOB UPG Monterrey (a)
4-Oct-05	16640738*PROTECTOR/RETRACTOR A	1260	\$269.89	113532	550076361	4-Oct-05	FOB UPG Monterrey (a)
4-Oct-05	12213555*ANTENNA COVER	441	\$51.60	113531	550075390	4-Oct-05	FOB UPG Monterrey (a)
5-Oct-05	12202998*COVER ANTENNA	360	\$122.04	113594	550075390	5-Oct-05	FOB UPG Monterrey (a)
5-Oct-05	12202996*CASE ANTENNA	228	\$77.29	113594	550075390	5-Oct-05	FOB UPG Monterrey (a)
5-Oct-05	12214855*COVER ANT SMALL	360	\$85.14	113594	550075390	5-Oct-05	FOB UPG Monterrey (a)
5-Oct-05	12214854*CASE ANTENNA SM	324	\$78.63	113594	550075390	5-Oct-05	FOB UPG Monterrey (a)
5-Oct-05	28009808*SJB TOP COVER	1728	\$2,572.30	113593	550076163	5-Oct-05	FOB UPG Monterrey (a)
5-Oct-05	12206488*FUSE COVER	1736	\$589.89	113593	550076163	5-Oct-05	FOB UPG Monterrey (a)
5-Oct-05	12213585*ANTENNA COVER	735	\$86.00	113594	550075390	5-Oct-05	FOB UPG Monterrey (a)
5-Oct-05	28004015*SJB BOTTOM COVER	1872	\$3,205.61	113593	550076163	5-Oct-05	FOB UPG Monterrey (a)
6-Oct-05	28009808*SJB TOP COVER	1728	\$2,572.30	113675	550076163	6-Oct-05	FOB UPG Monterrey (a)
7-Oct-05	12202998*COVER ANTENNA	360	\$122.04	113721	550075390	7-Oct-05	FOB UPG Monterrey (a)
7-Oct-05	12202998*COVER ANTENNA	120	\$40.68	113722	550075390	7-Oct-05	FOB UPG Monterrey (a)
7-Oct-05	12202996*CASE ANTENNA	288	\$97.63	113721	550075390	7-Oct-05	FOB UPG Monterrey (a)
7-Oct-05	12202998*CASE ANTENNA	288	\$97.63	113722	550075390	7-Oct-05	FOB UPG Monterrey (a)
7-Oct-05	12214855*COVER ANT SMALL	360	\$85.14	113721	550075390	7-Oct-05	FOB UPG Monterrey (a)
7-Oct-05	12214855*COVER ANT SMALL	360	\$85.14	113722	550075390	7-Oct-05	FOB UPG Monterrey (a)
7-Oct-05	12214854*CASE ANTENNA SM	324	\$76.63	113721	550075390	7-Oct-05	FOB UPG Monterrey (a)
7-Oct-05	12214854*CASE ANTENNA SM	324	\$76.63	113722	550075390	7-Oct-05	FOB UPG Monterrey (a)
7-Oct-05	28009808*SJB TOP COVER	1728	\$2,572.30✓	113720	550076163	7-Oct-05	FOB UPG Monterrey (a)
7-Oct-05	16640738*PROTECTOR/RETRACTOR A	1800	\$385.56	113723	550076361	7-Oct-05	FOB UPG Monterrey (a)
7-Oct-05	12206488*FUSE COVER	2240	\$761.15✓	113720	550076163	7-Oct-05	FOB UPG Monterrey (a)
7-Oct-05	12213555*ANTENNA COVER	441	\$51.60	113721	550075390	7-Oct-05	FOB UPG Monterrey (a)
7-Oct-05	12213555*ANTENNA COVER	735	\$86.00	113722	550075390	7-Oct-05	FOB UPG Monterrey (a)
7-Oct-05	28004015*SJB BOTTOM COVER	1872	\$3,205.61	113720	550076163	7-Oct-05	FOB UPG Monterrey (a)
			<u>\$42,827.19</u>				

Legal Entity for Involving:
Delphi Automotive Systems
1 Corporate Center,
PO Box 9005
Kokomo, Indiana

(a) All parts are plastic injection molded

(b) United Plastics Group - Monterrey is legally known as United Plastics Group de Mexico S. de R.L. de C.V. a subsidiary of United Plastics Group, Inc. Billing is under the name of United Plastics Group de Mexico S. de R.L. de C.V.

(c) We understand from Delphi that these are taken to Delphi Electronics & Safety in I

(d) We understand from Delphi that these are taken to Delphi E & DASA in Matamoros, Mexico

**Reclamation Claim Detail - Delphi
(United Plastics Group, Inc. - Minneapolis Plant)**

<u>Data Goods Shipped UFG</u>	<u>Delphi Part Number and Nature of Goods Shipped (a)</u>	<u>Quantity of Goods</u>	<u>Dollar Value of Goods</u>	<u>Invoice # of Goods</u>	<u>PO # of Goods</u>	<u>Date Goods Delivered</u>	<u>Where Goods Delivered (b)</u>
28-Sep-05	17124746, Plug Cap Red Color	10,000	\$ 107.00	10095175	550005317	9/28/2005	FOB #1 UPG Minn. Plant
29-Sep-05	17124746, Plug Cap Red Color	10,000	\$ 107.00	10095187	550005317	9/29/2005	FOB #1 UPG Minn. Plant
30-Sep-05	17124746, Plug Cap Red Color	10,000	\$ 107.00	10095207	550005317	9/30/2005	FOB #1 UPG Minn. Plant
4-Oct-05	17124746, Plug Cap Red Color	10,000	\$ 107.00	10095327	550005317	10/4/2005	FOB #1 UPG Minn. Plant
6-Oct-05	17124746, Plug Cap Red Color	10,000	\$ 107.00	10095401	550005317	10/6/2005	FOB #1 UPG Minn. Plant
3-Oct-05	10489637 Rotor Segment Cap Blue Color	10,000	\$ 307.00	10095339	550011491	10/3/2005	FOB #2 UPG Minn. Plant
			<u>\$ 842.00</u>				

Legal Entity for Invoicing FOB #1:
Delphi E & E Mgmt Systems
1000 Lexington Ave
PO Box 1790
Rochester NY 14692-1790

Legal Entity for Invoicing FOB #2:
Delphi Automotive
2620 E 38th Street
Plant 20 Dept 2095
Anderson In 46013

a) All parts are plastic injection molded

b) United Plastics Group - Minneapolis is legally known as Precision Engineering Co. which is a subsidiary of United Plastics Group, Inc.
Billing is done under the name United Plastics Group

TRANSMISSION VERIFICATION REPORT

TIME : 10/13/2005 16:06
NAME :
FAX :
TEL :
SER.# : BR0J2J686370

DATE, TIME	10/13 16:03
FAX NO./NAME	912488132499
DURATION	00:02:17
PAGE(S)	07
RESULT	OK
MODE	STANDARD
	ECM



United Plastics Group, Inc.

1420 Kensington Road, Suite 209
Oak Brook, IL 60523
Ph: 630-706-5500
Fax: 630-706-5510

Fax Transmission

Date: October 13, 2005

Number of Pages (including cover sheet): _____

To: Mr. R. David Nelson Fax #: (248) 813-2499

From: Mr. Richard Harris Phone #: (630) 706-5515

Notes: Reclamation Claim

FedEx | Ship Manager | Label 7901 8680 7138

Page 1 of 1

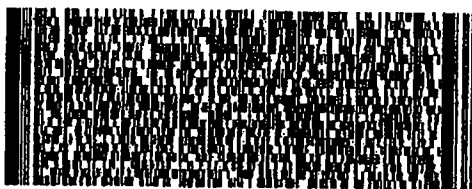
From: Origin ID: (630)706-5524
Tena Miles
United Plastics Group, Inc.
1420 Kensington Road
Suite 208
Oak Brook, IL 60523



CL00020090010

SHIP TO: (312)407-0700 BILL SENDER
John William Butler, Jr.
Skadden, Arps, Slate, Meagher, Flom
333 West Wacker Drive

Chicago, IL 60606



Ship Date: 13OCT05
ActWgt: 1 LB
System#: 8077523/NET2300
Account#: S *****

REF:



Delivery Address Bar Code

PRIORITY OVERNIGHT

FRI

TRK# 7901 8680 7138

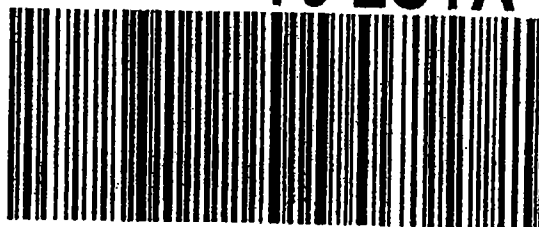
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0201

Deliver By:
14OCT05

ORD A1

60606 -IL-US

79 LOTA



FedEx | Ship Manager | Label 7925 5309 7560

Page 1 of 1

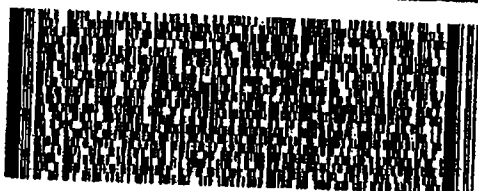
From: Origin ID: (630)706-5524
Tena Miles
United Plastics Group, Inc.
1420 Kensington Road
Suite 208
Oak Brook, IL 60523



CL00020090010

SHIP TO: (248)813-2000 BILL SENDER
R. David Nelson
Delphi Corporation
5725 Delphi Drive

Troy, MI 480982815



Ship Date: 13OCT05
ActWgt: 1 LB
System#: 8077523/NET2300
Account#: S *****

REF:



Delivery Address Bar Code

PRIORITY OVERNIGHT

FRI

TRK# 7925 5309 7560

FORM
0201

Deliver By:
14OCT05

DTW A2

48098 -MI-US

NS MTCA



Machen, Monika J.

From: Richards, Robert E.
Sent: Wednesday, April 19, 2006 11:10 AM
To: 'mmichell@skadden.com'
Cc: 'jlyons@skadden.com'; 'aherriott@skadden.com'; Machen, Monika J.; Labuda Jr., Thomas A.
Subject: Delphi - Reclamation - United Plastics Group

We require documents establishing the Debtors' defenses, in particular the asserted defense that certain inventory was not identifiable or was sold when the reclamation demand was received and dispute such defenses pending such proof and examination of the same. Per our agreement, in lieu of formal discovery, we agreed that the Debtors would provide informal discovery such as inventory records. We reserve the right to take formal discovery in the future if the informal discovery proves insufficient.

If there are other specific disputes on UPG's reclamation claim, my colleague Monika Machen will correspond directly with you on those.

Robert E. Richards
SONNENSCHN NATH & ROSENTHAL, LLP
8000 Sears Tower
Chicago, Illinois 60606
Direct Line: (312) 876-7396
Facsimile: (312) 876-7934
Cell Phone: (630) 235-2470
Email/Blackberry: rrichards@sonnenschein.com



76710 MTY Factura
Please remit payment to:
UPG de Mexico, S. de R.L. de C.V.
1209 San Dario Ave., PMB 7-100
Laredo TX 78040-4505 U.S.A.

Se pagara en una sola exhibición

PLASTICS GROUP DE MEXICO, S. DE R.L. DE C.V.
P.O. BOX No. 200 Parque Industrial
IWA - Aeropuerto Apodaca, N.L.
86600 TEL. 8156-7800 FAX 8156-7849

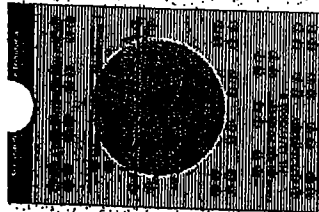
DELPHI AUTOMATIVE SYSTEM
1 CORPORATE CENTER POBOX 9005
PO BOX 9005
KOKOMO IN
46904

Embarcado a **DELPHI E & DASA**
AV. MICHIGAN FRACC IND NORTE
CP 87310 DASA
MATAMOROS TM
46904

Order No. 142

Cliente No. 142

No./Descripción	Cantidad	Precio Unitario	Precio Total
EG DUNS N 812561173			
35409 REV. 16640 5640738*PROTECTOR/RETRACTOR A PACKING SLIP* 104212	1800	0.2142	385.56
TOTAL NET		SUS	385.56
TOTAL TAX		SUS	0.00
TAL INVOICE (United States Dollar)			
VALOR TOTAL			385.56



LA REPRODUCCION NO AUTORIZADA
DE ESTE COMPROBANTE
CONSTITUYE UN DELITO EN LOS
TERMINOS DE LAS DISPOSICIONES
FISCALES.
IMPRESO POR: FORMAS INTELLIGENTES S.A. DE C.V.
BOLIVAR 2815 FRACC. DESARROLLO LAS TORRES 81,
TELA. 81-45-44-44, 45-45-17-44, VICTORIA, TLA. MEXICO.
R.F.C. FIM-880504-604, REG. DE INCLUSION EN LA PAGINA DE
INTERNET DEL SAT EN MARZO 2004, FECHA DE IMPRESION
AGOSTO DE 2006, FECHA DE CADUCIDAD: AGOSTO DE 2007.
NUMERO DE INNOVACION DEL SISTEMA DE CONTROL DE IMPRESIONES AUTOMATIZADO: 7604
CANTIDAD ORDENADA: 1800 FORMAS DEL PISO 7, 14, 15 Y 16, 71, 80, 81 Y

POR ESTE PAGARE ME OBLIGO A PAGAR INCONDICIONALMENTE
A LA ORDEN DE UNITED PLASTICS GROUP DE MEXICO, S. DE R.L. DE C.V. LA CANTIDAD
QUE APARECE COMO VALOR TOTAL.

SELLO Y FIRMA AUTORIZADA
DEL CLIENTE

R.F.C. UPG-810610-QKA
R. DE EXPEDICION:
ACA, N.L. MEXICO

VER CONDICIONES AL REVERSO

FISCAL



UNITED PLASTICS GROUP DE MEXICO, S DE RL DE CV
Blvd. TLC No. 200 Parque Industrial
STIVA - Aeropuerto Apodaca, N.L.
C.P. 66600 TEL 8156-7800 FAX 8156-7849

Factural a:

DELPHI AUTOMATIVE SYSTEM
1 CORPORATE CENTER POBOX 9005
PO BOX 9005
KOKOMO IN 46904

Embarcar a:

DELPHI E & DASA
AV. MICHIGAN FRACC. IND NORTE
CP 87310 DASA
MATAMOROS TM 46904

Página

000104212

Fecha

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